							_		
Fiscal Year	Status	Status	Status	Status	Status	Status	Status	Status	
2005	2005	2006	2007	2008	2009	2010	2011	2012	2013
July 1, 2004-June 30,2005		July 1, 2005-June 30,2006	July 1, 2006-June 30,2007	July 1, 2007-June 30,2008	July 1, 2008-June 30,2009	July 1, 2009-June 30,2010	July 1, 2010-June 30,2011	July 1, 2011-June 30,2012	
Material Weakness									
Internal Controls over Cash		Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Partially Resolved	Resolved	
Prior & Current year comments:									
Reconciliation of Cash -Bank/Cashbook/GL	Unreceived								
Backup Procedures for QuickBooks	Unresolved								
	Resolved	I I a constant	The second of th	De Calle December 1	De Call Decelor	N. B.	De della December 1	De Call December 1	
Treasurer/Collectors - Old Outstanding Checks	Unresolved	Unresolved	Unresolved	Partially Resolved	Partially Resolved Resolved	More Progress Made	Partially Resolved	Partially Resolved	plan in place
Sect 108 Loan Fund	Unresolved	Unresolved	Partially Resolved	Partially Resolved	Resolved				
Supplemental Water & Sewer Commitments	Unresolved	Unresolved	Resolved		_				
School Department Compensated Abscences	Resolved	I I I I I I I I I I I I I I I I I I I	D I I						
Enterprise Fund Indirect Costs	Unresolved	Unresolved	Resolved	11	11	11	11		
Individual Fund Reconciliations	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	plan in place
Chapter 90	Pending	Unresolved	Partially Resolved	Partially Resolved	Resolved	L large object	Unropolyod	Unreachied	<u> </u>
Fixed Assets	Pending	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	Unresolved	
Circuit Breaker Program	Unresolved	Unresolved	Resolved						
Tax Foreclosures	Unresolved	Unresolved	Resolved						
Develop Written Disaster Recovery Procedures	Unresolved	Partially Resolved	Partially Resolved	Resolved					
Witholding Accounts	Unresolved	Partially Resolved	Partially Resolved	Partially Resolved	Resolved				
Accrued Compensation Absences	Unresolved	Unresolved	Unresolved	Resolved					
Recording Activity Directly to Fund Balance	Unresolved	Unresolved	Resolved						
GL Maintenance Long Term Debt Group	Unresolved	Unresolved	Resolved						
Available Funds Transfer		Unresolved	Resolved						
Teachers Summer Pay		Unresolved	Resolved						
Journal Entries		Unresolved	Resolved						
Management Distribution of Free Lunches		Unresolved	Resolved						
Warrants Payable			Unresolved	Resolved					
Control Over Long-Term Debt-MWPAT/108			Unresolved	Unresolved	Partially Resolved	More Progress Made	Resolved		
Tax Title Takings			Unresolved	Resolved					
Old Outstanding Recievables				Unresolved	Partially Resolved	More Progress Made	More Progress Made	Partially Resolved	plan in place
Parking Garage Reciepts				Unresolved	Resolved				
Deposit & Investment Policy				Unresolved	Unresolved	Resolved 2011	Resolved		
Police Detail Receivables				Unresolved	Partially Resolved	Resolved	Resolved		
Retirement Cash Recon				Unresolved	Resolved	Partially Resolved	Partially Resolved	Resolved	
Federal Grant Expenditures-CFDA numbers				Unresolved	Partially Resolved	Resolved	Resolved		
Review Functions of Bank Accounts					Unresolved	Progress Made	Resolved		
Accounting for Enterprise Fund Activities -Debt					City does not agree	Removed comment	Resolved		
Treasury Cash Reconciliation- New position					Unresolved	Partially Resolved	Resolved		
Tailings new in 2011 - now that cash is reconciled							Partially Resolved	Resolved process	plan in place
NEW IN 12	<u> </u>								1
Allowance for Abatements								Partially Resolved	plan in place
Other Postemployment Benefit Actuarials notification								Resolved	
Tax Title Takings								Partially Resolved	plan in place
CACD/Auditing change Netition!									
GASB/Auditing change Notifications GASB Notification - 45 OPEB for 2008	Unresolved	Llorenshied	Dortiolly Decelyed	Portially Beacher	Dorticilly Decelyed	Deschard	Decelved		
More OPEB GASB 45	Uniesolved	Unresolved	Partially Resolved	Partially Resolved	Partially Resolved	Resolved	Resolved		
			Unreachuad	Unresolved	Partially Resolved	Resolved	Resolved		
Fraud Risk Assessment			Unresolved	Partially Resolved	Partially Resolved	More Progress Made	Resolved		
Internal Audit Function- New position	-		1	Unresolved	Unresolved	Partially Resolved	Resolved		
GASB Notification - 54 B/S name changes NEW IN 12 Future GASB			-			Res-No Action needed		1	-
	 	 				1		1	
GASB Notification - 63 & 65 Reporting changes- Elements on financial statements FY13 & 14									
GASB Notification - 67 & 68 Reporting changes- Pension Liabilites and Expenses FY 14 & 15									